

(continued)

- d. Sheriffs' Retirement System from 16.63 percent to 18.86 percent.
 - e. Judges' Retirement System from 24.46 percent to 24.81 percent.
 - f. Highway Patrol Officers' Retirement System from 17.72 percent to 19.97 percent.
 - g. Firefighters' Unified Retirement System 22.44 percent to 26.10 percent.
3. The increased cost for each retirement system will be absorbed the respective system.
 4. In the Municipal Police Officers' and Firefighters' Unified Retirement Systems, the amortization period for paying off the unfunded liability will increase from 9.9 years to 18.85 years and 7.71 years to 14.70 years, respectively. The other systems do not have an unfunded liability.